IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 11TH SEPTEMBER 2007 / 20TH BHADRA 1929

WP(C).No. 17703 of 2007(G)

PETITIONER:

M.C.GANGADHARAN NAIR,
UNNIPERACHAN KANDY VEEDU,
CHEVAYUR, KOZHIKODE.

BY ADV. SRI.P.RAGHUNATH
SRI.PREMJIT NAGENDRAN

RESPONDENTS:
---

1. INCOME TAX OFFICER, WARD 3(1),
CALICUT.

2. COMMISSIONER OF INCOME TAX,
CALICUT.

BY ADV. SRI.P.K.R.MENON,SR.COUNSEL,GOI(TAXES)
SRI.GEORGE K. GEORGE, SC FOR IT

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 11/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 PHOTOCOPY OF DECREE IN L.A.A. NO. 113 OF 1991 DATED 6.3.1997

EXT.P2 PHOTOCOPY OF TDS CERTIFICATE DATED 24.7.1999

EXT.P3 PHOTOCOPY OF CERTIFICATE DATED 11.6.2004

EXT.P4 PHOTOCOPY OF LETTER DATED 22.6.2004

EXT.P5 PHOTOCOPY OF REVISED RETURN FOR 2000-01 DATED 23.6.2004

EXT.P6 PHOTOCOPY OF APPLICATION FOR CONDONATION OF DELAY DATED 14.3.2005

EXT.P7 PHOTOCOPY OF NOTICE DATED 28.2.2006

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 17703 OF 2007

Dated this the 11th day of September, 2007

JUDGMENT

Petitioner filed a belated return for refund for the year 2000-01 The application to condone the delay was rejected by the Commissioner. The order of the Commissioner of Income tax is communicated by the Deputy Commissioner vide Ext.P7. It is not known on what reason the Commissioner has rejected the request for condoning the delay. Since there is violation of natural justice, in as much as an opportunity was not given to the petitioner to represent the matter before the Commissioner and to convince him about the reasons for condoning the delay, W.P. is disposed of with direction to the Commissioner of Income tax, Kozhikode to hear the petitioner and pass orders on the petitioner's request for condonation of delay and for receipt of return for refund. Fresh orders will be issued by the Commissioner after hearing the petitioner within three months from the date of production of a copy of this judgment by the petitioner.

(C.N.RAMACHANDRAN NAIR)
Judge